

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

**ANNUAL REPORT
F.Y. 2022-23**



**G S T M and Associates
Chartered Accountants**

G S T M & Associates
Chartered Accountants



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INDEPENDENT AUDITORS' REPORT

To

The Members of **CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**

Report on the audit of the standalone financial statements

Opinion

We have audited the accompanying standalone financial statements of **CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA** ("the Company"), which comprise the balance sheet as at March 31, 2023, and the Statement of Profit and Loss for the year then ended and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its profit (or Loss)* for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

We have obtained Audit evidence from Different sources and different nature but in some cases it seems to be inconsistent. We have extended our Audit Procedures for the same. As per SA 500 A written statement by management is also provided to confirm certain matters or to support other audit evidence.



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We draw attention to the fact that balances of Short- Term borrowings, Trade Receivables and Trade Payables are subject to confirmation, reconciliation and consequential adjustments, if any

Our Opinion is not qualified for the same.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those charged with Governance for the standalone financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement



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that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

There are no relevant other matters which need to be reported.

Report on other legal and regulatory requirements

The provisions of the **Companies (Auditor's Report) Order, 2016** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.
- (e) It is a company registered u/s 25 of the Companies Act, 1956.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, and the statement of profit and loss statement of cash flow, dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standalone financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;



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(e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d.(i) The management has represented that other than those disclosed in the notes to accounts, no funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

d. (ii) no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the above representations under sub-clause (i) and (ii) given by the management contain any material mis-statement.



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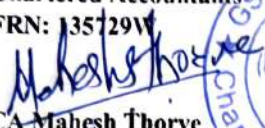
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(h) No dividend has been declared or paid by the company as per section 123 of Companies Act 2013.

(i). Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For GSTM & Associates
Chartered Accountants
FRN: 135729W


CA Mahesh Thorve
(Partner)
M.No. 152903
UDIN :



Place : Pune
Date: 25/09/2023





CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

BALANCE SHEET AS AT 31ST MARCH 2023

Amount in ₹

Particulars	Note No.	Current Year 31st March 2023	Previous Year 31st March 2022
I EQUITY AND LIABILITIES			
[1] Shareholder's fund			
Share capital	2	-	-
Reserves & surplus	3	66,91,107	2,77,575
		66,91,107	2,77,575
[2] Current liabilities			
Financial Liabilities			
Short term borrowings	4	-	4,65,801
Trade payables			
Total Outstanding dues of Micro and small enterprises			
Total Outstanding dues of other than Micro and small enterprises	17	18,38,518	-
Other current liabilities	5	23,84,498	34,17,296
		42,23,016	38,83,097
TOTAL		1,09,14,123	41,60,673
II ASSETS			
[1] Non current assets			
Property, Plant and equipment And Intangible Assets			
Property, Plant and equipment	6	1,60,286	2,38,145
Intangible Assets	6	17,878	37,380
		1,78,164	2,75,525
[2] Current Assets			
Cash & bank balances	7	78,58,356	14,87,055
Trade receivables	18	83,227	14,85,106
Refer Note No.18			
Other current assets	8	27,94,376	9,12,987
		1,07,35,959	38,85,148
TOTAL		1,09,14,123	41,60,673
III [1] Significant Account Policy			
	1		
	12		

Notes forming an integral part of the financial statement.

As per our Report of Even Date

For, G S T M & Associates

Chartered Accountants

FRNo. 135729W

CA Mahesh Thorve
(Partner)

M No.152903

Date : 25/09/2023

Place : Pune

UDIN :



For and on behalf of the Board of Directors

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

DEVANAND SOPAN LONDHE

Director

[DIN : 06643562]

Date : 25/09/2023

Place : Pune

RANJEET AMBASTHA

Director

[DIN : 03643948]



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023

Amount in ₹

Particulars	Note No.	Current Year 31st March 2023	Previous Year 31st March 2022
I Revenue from the Operations			
Revenue from the Operations	9	3,12,86,388	1,05,93,907
Other Income	10	21,911	6,399
Income recognised to the extent of depreciation		79,467	79,467
TOTAL INCOME		3,13,87,766	1,06,79,773
II EXPENSES			
Depreciation on reserves	6	79,467	79,467
Depreciation		61,793	41,245
Employees Benefits		1,03,19,536	53,68,801
Other Expenses	11	1,45,13,438	47,68,875
TOTAL EXPENSES		2,49,74,234	1,02,58,388
III Profit Before Tax		64,13,532	4,21,385
IV Tax Expenses			
Current Tax	-	-	-
Deferred Tax	-	-	-
V Profit for the period		64,13,532	4,21,385
VI Earning Per Equity Shares			
Nominal Value of Share of Rs.			
[1] Basic		-	-
[2] Diluted		-	-
VII Significant Account Policy	1		
Notes forming an integral part of the financial statement.	12		

As per our Report of Even Date

For, G S T M & Associates
Chartered Accountants
FRNo. 135729W

CA Mahesh Thorve
(Partner)
M No.152903
Date : 25/09/2023
Place : Pune
UDIN :



For and on behalf of the Board of Directors
CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

DEVANAND SOPAN LONDHE
Director
[DIN : 06643562]
Date : 25/09/2023
Place : Pune

RANJEET AMBASTHA
Director
[DIN : 03643948]



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in ₹)

Particulars	Current Year 31st March 2023	Previous Year 31st March 2022
1 CASH FLOW FROM OPERATING ACTIVITIES		
Net profit / (loss) before Tax	64,13,532	4,21,385
Add: Depreciation	61,793	41,245
Add: Depreciation on fixed assets reserves	79,467	79,467
Operating Profit before changes in Working Capital	65,54,792	5,42,097
Adjustments for:		
(Increase) / Decrease in Current Assets	(4,79,511)	(21,29,716)
(Increase) / Decrease in Non Current Assets	-	-
Increase / (Decrease) in liabilities / provisions	8,05,720	31,04,187
Cash (used in)/generated from Operations	68,81,001	15,16,568
Less: Taxes Paid	-	-
Less: Tax Adjustment	-	-
CASH (USED IN)/GENERATED FROM OPERATIONS	68,81,001	15,16,568
2 CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of fixed assets	(43,899)	(38,000)
Payment towards capital expenditure	-	-
NET CASH (USED IN)/ FROM INVESTING ACTIVITIES	(43,899)	(38,000)
3 CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in short term borrowings	(4,65,801)	(40,121)
Increase / (Decrease) in share capital	-	-
NET CASH (USED IN)/ FROM FINANCING ACTIVITIES	(4,65,801)	(40,121)
4 NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENT	63,71,301	14,38,447
5 OPENING BALANCE OF CASH & CASH EQUIVALENT	14,87,055	48,608
6 CLOSING BALANCE OF CASH & CASH EQUIVALENT	78,58,356	14,87,055

Notes forming an integral part of the financial statement.

As per our Report of Even Date
For, **G S T M & Associates**
Chartered Accountants
FRNo. 135729W


CA Mahesh Thorve
(Partner)
M No.152903
Date : 25/09/2023
Place : Pune
UDIN :



For and on behalf of the Board of Directors
CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986


DEVANAND SOPAN LONDHE
Director
[DIN : 06643562]
Date : 25/09/2023
Place : Pune


RANJEET AMBASTHA
Director
[DIN : 03643948]



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

BACKGROUND :

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA is a company registered under section 25 of the Companies Act, 1956 on 13th September 2013.

The main object of the company is to promote and support water based livelihood like fisheries, fish processing, makhana cultivation, water chestnut cultivation and support management of water structures, water bodies, water resource development and watershed program, to help in livelihood promotion of rural and urban people, agriculture, livestock, forest produce horticulture skill promotion, to develop and support women group, youth group, farmers group for value addition, enterprise development and value chain promotion of rural produces.

1 SIGNIFICANT ACCOUNTING POLICY

a Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention using the accrual system of accounting in accordance with the accounting principles generally accepted in India (Indian GAAP) and the requirements of the Companies Act, 2013, including the mandatory Accounting Standards as prescribed by the Companies (Accounting Standard) Rules.

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company

b Use of estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. The difference between the actual results and estimates are recognized in the period in which the results are known and materialized.

c Property, Plant and equipment And Intangible Assets and Depreciation

Property, Plant and equipment are stated at cost of acquisition less accumulated depreciation / amortisation and impairment loss.

Depreciation was provided using straight line method as prescribed in schedule II of the companies Act, 2013. for Intangible Assets Amortisation as per AS 26 with SLM

d Grant recognition

Grants and donations are recognised as income in the income and expenditure account to the extent of actual expenditure incurred as directed under Accounting standard : 12 ICAI.

Grants towards specific assets are presented with corresponding assets funds on liability fund. Depreciation on fixed assets funds is recognised as income in the income and expenditure account.

e Employees Benefit

Short term employee benefits are recognised as an expenses on accrual basis.

Long term employee benefits such as provident fund which is defined contribution scheme is not provided for.

f Provisions, Contingencies

Provisions are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources in respect of which reliable estimate can be made.

g Leases



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term if any. However, company is not paying any amount to the owner of the land. No Lease agreement is executed between Owner of the land and company for the use of land. There is no contingent rents recognised as income in the statement of profit and loss for the period. Initial direct costs incurred (commission paid and stamp duty Paid on agreement) specifically to earn revenues from an operating lease are recognised as an expense in the statement of profit and loss in the period in which they are incurred. (if any)

h Revenue recognition

Revenue is recognised based on the nature of activity when it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Amount in ₹

Note No.	Particulars	Current Year 31st March 2023	Previous Year 31st March 2022
2	SHARE CAPITAL		
	Authorized		
	<u>NIL</u> Equity Shares of Rs. <u>NIL</u> each	-	-
	Issued, Subscribed & Paid up		
	<u>NIL</u> Equity Shares of Rs. <u>NIL</u> each	-	-
	(Company is registered u/s 25 of the Companies Act,1956. as a non profit entity		
	TOTAL	-	-
3	RESERVES & SURPLUS		
	Surplus / (Deficit) in Profit & Loss A/c		
	At the Commencement of the Year	2,77,575	(1,43,809)
	Profit / (Loss) for the year	64,13,532	4,21,385
	At the end of the Year	66,91,107	2,77,575
	TOTAL	66,91,107	2,77,575
4	SHORT TERM BORROWINGS		
	From related party	-	4,65,801
	(Unsecured loan with no Interest)		
	TOTAL	-	4,65,801
5	OTHER CURRENT LIABILITIES		
	Fixed assets fund	74,175	1,53,642
	Rent deposit fund	60,000	60,000
	Earmarked funds		
	- BKBDP	-	21,87,501
	- Nudge Foundation	-	3,76,062
	Other liabilities		
	Audit fees payable	1,00,000	20,000
	Provision for expenses	18,59,289	6,20,091
	Taxes payable	2,91,034	-
	TOTAL	23,84,498	34,17,296



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Amount in ₹

6 Property, Plant and equipment And Intangible Assets

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	As at 31st March 2022	Additions	Deletions 31st March 2023	As at 31st March 2022	on Gross 31st March 2022	On deletions 31st March 2023	As at 31st March 2023	As at 31st March 2022
Fixed Assets Reserve funds	3,31,637	-	-	3,31,637	1,77,996	-	74,174	1,53,641
Local Assets	2,28,179	43,899	-	2,72,078	1,06,295	-	1,03,990	1,21,884
Total Assets	5,59,816	43,899	-	6,03,715	2,84,291	-	1,78,164	2,75,525
Previous Year	5,21,816	38,000	-	5,59,816	1,63,579	-	2,75,525	3,58,237

Name of Asset	Useful life	Rate of Depreciation	Method of Depreciation
Mobile	5 Years	19%	SLM
Computers and Laptops	3 Years	31.67%	SLM
Furniture	10 Year	9.50%	SLM
Printer	3 Years	31.67	SLM
IOT Software	4 Years	25%	SLM
Projector	5 Years	19%	SLM
RAS system	5 Years	19%	SLM
Television set	5 Years	19%	SLM

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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Note No.	Particulars	Amount in ₹	
		Current Year 31st March 2023	Previous Year 31st March 2022
7	CASH AND BANK BALANCE		
	Cash in Hand	-	-
	Balance with Bank	78,58,356	14,87,055
	TOTAL	78,58,356	14,87,055
8	OTHER CURRENT ASSETS		
	Deposit for office	60,000	40,000
	Advance to Staff	10,30,421	66,030
	Advance to suppliers	2,00,323	1,20,651
	Grant Receivable ICICI Bank	-	60,900
	Prepaid expenses	1,00,000	59,062
	TDS receivable	14,03,632	5,66,344
	TOTAL	27,94,376	9,12,987



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Note No.	Particulars	Amount in ₹	
		Current Year 31st March 2023	Previous Year 31st March 2022
9	REVENUE FROM OPERATION		
	Grant Income		
	Local Grants	1,14,17,428	-
	FCRA	98,19,421	80,57,522
	Other Consultancy Grant	1,00,49,539	25,36,385
	TOTAL	3,12,86,388	1,05,93,907
10	OTHER INCOME		
	Saving bank interest	21,911	6,399
	TOTAL	21,911	6,399
11	OTHER EXPENSES		
	Audit Fees	1,00,000	20,000
	Bank Charges	16,326	9,393
	Electricity Expenses	12,650	3,484
	Insurance Expenses	59,061	59,062
	Office expenses	3,42,727	3,56,706
	Postage and Courier	18,190	6,032
	Printing and Stationery	5,76,505	1,35,896
	Professional Fees	6,69,855	11,95,569
	Project Object Expenses	1,04,26,428	16,51,835
	Refreshment Expenses	3,17,560	3,58,204
	Rent	1,70,200	68,500
	Repairs and Maintainace	18,359	11,540
	Telephone expenses	64,589	-
	Travelling Expenses	10,65,895	8,90,159
	Website Development	6,55,093	2,495
	TOTAL	1,45,13,438	47,68,875



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Note No.	Particulars	Amount in ₹	
		Current Year 31st March 2023	Previous Year 31st March 2022
12	PAYEMENT TO AUDITOR		
	Statutory Audit Fees	50,000	20,000
	Tax Audit Fees	50,000	-

13 RELATED PARTY DISCLOSER

As required under Accounting Standard 18 on "Related Party Disclosures", the disclosure of transactions with related parties as defined in the Accounting Standard are given below :

a List of related parties

Name Of Related Party	Nature of Relation
1) Mr. Neelkanth Mishra	Key Management personnel
2) Jaljeevika Infotech Private Limited	Company with the common director
3) Ranjeet Ambastha- Director	Key Management personnel
4) Devanand Sopan Londhe- Director	Key Management personnel

b Transaction with Related Parties

Name of the Related Party	Current Year 31st March 2023	Previous Year 31st March 2022
1) Mr. Neelkanth Mishra		
A. Unsecured Loans		
Opening balance	4,65,801	5,05,922
Received during the year	5,27,913	-
Repaid during the year	9,93,714	40,121
Closing balance	0	4,65,801

B. Remuneration

Salary and Fees	12,00,000	-
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C. Reimbursement of Expenses

	20,97,918	3,00,749
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2) Jaljeevika Infotech Private Limited

A. Project expenses paid	31,53,000	7,68,097
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2) Ranjeet Ambastha- Director

A. Reimbursement of Expenses	-	4,18,289
-------------------------------------	---	----------

14

Previous year's figures has been regroup and reclassified as per the requirements of the current years financial figures.

15

The outstanding balances of certain Advances, Cash, Bank and Other Current Assets/ Liabilities are subject to confirmation.

16 MICRO, SMALL AND MEDIUM ENTERPRISES

Particulars	Current Year 31st March 2023	Current Year 31st March 2022
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- 1) Principle Amount remaining unpaid to any supplier
- 2) Interest due thereon
- 3) Amount of interest paid by the company along with the



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CENTRE FOR AQUATIC LIVELIHOOD- JALIEVIKA
CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Note No.	Particulars	Amount in ₹	
		Current Year 31st March 2023	Previous Year 31st March 2022
	payment made to the supplier beyond the due date		
	3) Amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act,2006 not paid)	-	-
	4) Amount of Interest accrued and remaining unpaid.	-	-



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Amount in ₹

17 Trade payables		31st March 2023					
a Ageing As on on		Outstanding for following period from due date of payment in years					
SN	Particulars	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total	
i	MSME	-	-	-	-	-	
ii	Others	18,38,518	-	-	-	18,38,518	
iii	Disputed dues - MSME	-	-	-	-	-	
iv	Disputed dues - others	-	-	-	-	-	
b Ageing As on on		31st March 2022					
		Outstanding for following period from due date of payment					
SN	Particulars	Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total	
i	MSME	-	-	-	-	-	
ii	Others	-	-	-	-	-	
iii	Disputed dues - MSME	-	-	-	-	-	
iv	Disputed dues - others	-	-	-	-	-	
18 Trade receivable		31st March 2023					
a Ageing As on on		Outstanding for following period from due date of payment					
SN	Particulars	Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	Total
i	Undisputed trade receivables-considered good	83,227	-	-	-	-	83,227
ii	Undisputed trade receivables-considered doubtful	-	-	-	-	-	-
iii	Disputed trade receivables-considered good	-	-	-	-	-	-
iv	Disputed trade receivables-considered doubtful	-	-	-	-	-	-
b Ageing As on on		31st March 2022					
		Outstanding for following period from due date of payment					
SN	Particulars	Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	Total
i	Undisputed trade receivables-considered good	14,85,106	-	-	-	-	14,85,106
ii	Undisputed trade receivables-considered doubtful	-	-	-	-	-	-
iii	Disputed trade receivables-considered good	-	-	-	-	-	-
iv	Disputed trade receivables-considered doubtful	-	-	-	-	-	-



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

Notes to the financial statements (Continued)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Amount in ₹

Particulars	31st March 2023	31st March 2022
19 Contingent liabilities and commitments (to the extent not provided for)		
Contingent liabilities	Nil	Nil
Commitments	Nil	Nil
20 The Company has no the borrowings hence the disclosure as regards utilization of the same for the specific purpose for which the same were taken, is not applicable	Not Applicable	Not Applicable
21 In the opinion of the Board, all the assets (other than Property, Plant and Equipment, Intangible assets fixed assets and non-current investments) have a value on realisation in the ordinary course of business which is equal to the amount at which they are stated.		
22 Additional Regulatory Information		
i The Company owns no immovable property, hence disclosure regarding all the title deed in its own name is not applicable	Not Applicable	Not Applicable
ii The Company has not revalued any of the items of its Property, Plant and Equipment, till date	Nil	Nil
Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013.)	Nil	Nil
iv Capital-Work-in Progress (CWIP)	Nil	Nil
v Intangible assets under development	Nil	Nil
vi Details of Benami Property held	Nil	Nil
vii The Company has no borrowings from banks and hence disclosure as regards statements of current assets filed being in agreement with the books of accounts, is not applicable	Not applicable	Not applicable
viii The Company has not been declared as a wilful defaulter by any of the banks or financial institutions or other lenders	Nil	Nil
ix The Company has no transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956	Nil	Nil
x Charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period	Nil	Nil
xi The Company has no subsidiary and hence compliance with respect to the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 is not applicable	Not applicable	Not applicable
xii Ratio analysis	Refer Note No.	Refer Note No.
xiii The Company has no Scheme of Arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 and hence compliance with approved Scheme(s) of Arrangements is not applicable	Not applicable	Not applicable
(A) Amount of loans, advances or investments made out of borrowed funds	Nil	Nil
(B) Receipt of funds for the purposes of lending or investing	Nil	Nil



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

Notes to the financial statements (Continued)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

Amount in ₹

Particulars	31st March 2023	31st March 2022
23 Additional Information		
i Other disclosures		
a) Value of imports on CIF basis during the financial year	Nil	Nil
b) Expenditure in foreign currency during the financial year	Nil	Nil
c) Total value of imported materials consumed	Nil	Nil
d) The amount remitted during the year in foreign currencies on account of dividends	Nil	Nil
e) Earnings in foreign currency		
Income from Software development services	-	-
ii Undisclosed income	Nil	Nil
iii Corporate Social Responsibility (CSR)	Not applicable	Not applicable
iv Details of Crypto Currency or Virtual Currency	Nil	Nil
24 Earnings per equity share (Company limited by Guarantee hence Not Applicable)		
A Net profit/(loss) after income tax during the year	-	-
B Weighted average number of equity shares	-	-
A/B Basic earnings (in rupees) per share	-	-
Face value per equity share (Rs)	-	-
25 Statement of hedged and un-hedged foreign currency exposure		
A) Details of derivative instruments for hedging	-	-
B) Details of foreign currency exposures that are not hedged by derivative instrument or otherwise:		
i Amounts payable in foreign currency - EURO/USD	-	-
Amounts payable in Indian currency - INR	-	-
ii Amounts receivable in foreign currency - EURO	-	-
Amounts receivable in Indian currency - INR	-	-



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

Notes to the financial statements (Continued)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2023

23 Ratio analysis

Amount in ₹

31st MARCH 2023

SN	Ratio	Measurement Unit	Numerator	Denominator	31st March 2023	31st March 2022	% Variance	Reason for variance
a	Current Ratio	Times	Current Assets	Current Liabilities	2.54	1.00	154.00	Increase in
b	Debt-equity ratio	Times	Total Debt	Shareholder's Equity	Not Applicable	Not Applicable	Not Applicable	As no Equity
c	Debt-Service Coverage Ratio	Times	Earnings available for debt service	Debt-Service	Not Applicable	1	Not Applicable	As no Debt on Balance sheet date
d	Return on Equity (ROE)	Percentage	Net Profits after taxes	Average Shareholder's Equity ((Opening + Closing balance) / 2))	Not Applicable	Not Applicable	Not Applicable	As no Equity Capital
e	Inventory Turnover Ratio	Times	Sales	Average Inventory	Not Applicable	Not Applicable	Not Applicable	As no Inventory
f	Trade receivables turnover ratio	Times	Net Credit Sales	Average Accounts Receivable ((Opening + Closing balance) / 2))	39.90	14.27	179.61	Decrease in Debtors
g	Trade payables turnover ratio	Times	Net Credit Purchases	Average Trade Payables	2.00	Not Applicable	Not Applicable	Increase in Creditors
h	Net capital turnover ratio	Times	Net Sales	Average Working Capital ((Opening + Closing balance) / 2))	9.60	(42.38)	122.65	Increase in TO and Assets
i	Net profit ratio	Percentage	Net Profit	Net Sales	20.50%	3.98%	415.37	Increase in TO
j	Return on capital employed (ROCE)	Percentage	Earning before interest and taxes	Capital Employed (Tangible Net Worth + Total Debt + Deferred Tax Liability)	95.85%	56.69%	69.09	Increase in Profit/ Surplus
k	Return on investment	Percentage	Income from Investments (Interest and dividend)	Average investment holdings ((Opening + Closing balance) / 2))	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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UDIN: 23152903BGDXQ9834

MRN/Name: 152903/MAHESH SITARAM THORVE

Firm Registration No.: 135729W

Document type: Audit and Assurance Functions

Document sub type: Statutory Audit - Corporate

Document Date: 25-09-2023

Create Date/Time: 05-11-2023 | 17:28:28

Financial Figures/Particulars:

Financial Year: 01-04-2022-31-03-2023

Gross Turnover/Gross Receipt: Rs 3,12,86,388.00

Shareholder Fund/Owners Fund: Rs 66,91,107.00

Net Block of Property, Plant & Equipment: Rs 1,78,164.00

Gross Turnover/Gross Receipt in '000: Rs 31286.39

Shareholder Fund/Owners Fund in '000: Rs 6691.11

Net Block of Property, Plant & Equipment in '000: Rs 178.16

Document description: Financials for FY 22-23



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Date :

To
G S T M & Associates
Chartered Accountants
Pune

Dear Sir,

Ref : Statutory Audit of the Company for the Year 2022-23

This representation letter is provided in connection with your audit of the financial statements of for the year ended 31st March 2023 for the purpose of expressing an opinion as to whether the financial statements given a true and fair view of (present fairly, in all material respects) the financial position of CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA as of 31st March 2023 and of the results of its operations for the year then ended in accordance with accounting standards generally accepted in the India.

We acknowledge our responsibility for the fair presentation of the financial statements in accordance with accounting standards generally accepted in the India.

Certain representations in this letter are described as being limited to matters that material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by his omission or misstatement.

We confirm, to the best of our knowledge and belief, the following representations:

The Company has prepared the annual accounts on a going concern basis;

There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.

We have made available to you all books of account and supporting documentation.

We confirm the completeness of the information provided regarding the identification of related parties.

There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.


✓


✓

I. AUDITING:

The financial statements are free from material misstatements, including omissions.

The Company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of noncompliance. There has been no noncompliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of noncompliance.

The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:

1. The identity of and balances and transactions with related parties.
2. Losses arising from sale and purchase commitments.
3. Assets pledged as collateral. (if any)

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

The Company has satisfactory title to all assets

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent (if any), all guarantees that we have given to third parties (if any).

II. EXPENDITURE :

Revenue Expenditure is accounted on accrual basis.

No expenditure of personal nature of director's and relative of director's has been debited to the Income and Expenditure Account for the year ended on 31.03.2023,

Expenses done from Credit card do not include any personal expenses of any of the director or relative thereof.

Payment towards expenditure in excess of Rs 10,000/- are effected through account payee Cheques / DDs / Pay Orders or credited to the Current/Savings Account of the Payee and no cash payment is made.

Liabilities of any contingent nature have not been debited to the Income and Expenditure Account for the year ended on 31.03.2023.

No capital expenditure is debited to the Income and Expenditure Account.

Payment done to related parties are with with market price and Arm's Length price.





✓

III. INCOME :

Income recorded on accrual basis.

Company do not have any income from Investment which is realized.

Grants are utilized for purpose of the Grant received

Grants Received under FCRA are not used for any other purpose than for it was received.

IV. ASSETS :

Fixed Assets :

Fixed asset are in possession of the comp any and company/directors enjoy the absolute ownership of the same

Cash balance:

Cash balances, as on March 31, 2023 is physically verified and tallied with the amount stated in the Balance Sheet.

All advances stated in the Balance Sheet as at 31.03.2023 are fully recoverable and good

V. LIABILITIES:

All known and accrued liabilities have been provided for in the accounts,

All Liabilities stated in the Balance Sheet as at 31st March are existing and no fictitious Liabilities are included in the accounts.

VI. OTHER:

There are no expenditure by way of penalty for violation of any law for the time being in force or for any purpose which is an offence or which is prohibited by law.

We have properly complied with the provisions of companies act 2013 related to payment of dividend.

There has been no fraud in the Company during the year under audit.

  ✓

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Income recorded on accrual basis.

Company do not have any income from Investment which is realized.

Grants are utilized for purpose of the Grant received

Grants Received under FCRA are not used for any other purpose than for it was received.

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All known and accrued liabilities have been provided for in the accounts,

All Liabilities stated in the Balance Sheet as at 31st March are existing and no fictitious Liabilities are included in the accounts.

VI. OTHER:

There are no expenditure by way of penalty for violation of any law for the time being in force or for any purpose which is an offence or which is prohibited by law.

We have properly complied with the provisions of companies act 2013 related to payment of dividend.

There has been no fraud in the Company during the year under audit.





✓

The Company have reported Micro and Small creditors are as follows and they are correct as per information available with company.

(MSME : Less than 1 Year Rs: /-)

(1-2 Years : Rs /-),

(Less than 1 Year others Rs /-)

The Company have reported Trade Receivables as follows and they are correct as per information available with company.

Undisputed Trade Receivables Considered Good

Less than 6 Months : Rs

6 Months -1 Year : Rs

1-2 Years : Rs

The management has represented that other than those disclosed in the notes to accounts, no funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

Clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies is not applicable to company

There are no Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person

Company has no borrowings from banks or financial institutions on the basis of security of current assets as on Balance Sheet Date.







Company neither has any Relationship with Struck off Companies nor done any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company

The apportionment of Input Tax Credit with respect to utilization of goods or services for exempted or taxable goods is correct as per provisions of GST Act.

The Company has not revalued its Property, Plant and Equipment.

There is no Capital-Work-in Progress (CWIP).

There are no Intangible assets under development

Verification for Income Tax return filing by vendors of various services and goods has been done through compliance portal for compliance of section 206AB & 206CCA of Income Tax Act.

There have been no events subsequent to the balance sheet date that require adjustment of, or disclosure in, the financial statements or notes thereto.

CSR compliances are not applicable to company

The other particulars required have already been given to you and particulars and other representations made to you from time to time are true and correct in all respects.

Company do not have any other bank account other than disclosed in the books of accounts.

Non of the director is disqualified for being a director of the company as per companies act 2013 of being the director of the company any time during the period under consideration.

Company communicated with vendors for update the status of MSEM registration and amounts reported by the company are true and correct.

Company has complied with ICDS as per Income tax Act.

The transaction of the company for which party payments/receipts i.e. Payment to vendor of the company/receipt from the customer of the company, done directly through/ received directly in director's account are completely related to the activity of the company's business for the business ease and emergency of payment/receipt at the time of transaction. Such type of transactions are accounted properly in the books.







Company is not dealing in Virtual Digital Assets. Company has not accepted or paid any amount in Virtual Digital Assets for any sales, Expenses, Purchases, Loans, Advances from/to any natural or artificial person.

Bifurcation of expenses with respect to Prepaid and Postpaid has been done correctly by the company.

Expense are booked through the reimbursement of expenses are supported with proper documents and as per the policy of the company for reimbursement of expenses.

For and on behalf of

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA


Director


Director



✓